

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:	Art Unit: 2614
Jerome Daniel	Examiner: George C. Monikang
Application No. 10/535,524	Date of Mailing of "Notice of Allowance and Fee(s) Due": January 6, 2010
Filed: May 18, 2005	
For: METHOD FOR PROCESSING AUDIO DATA AND SOUND ACQUISITION DEVICE IMPLEMENTING THIS METHOD	

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Dear Sir:

Please enter the following Comments on the Statement of Reasons for Allowance.

COMMENTS

The applicant generally agrees with the Examiner's determination that the prior art does not teach the invention claimed in the allowed application. However, the applicant does not necessarily agree with the Examiner's characterization of the teachings of the prior art or the Examiner's interpretation of the claims of the application. The specification and the prosecution history in their entirety provide the basis for allowability of the claims.

Respectfully submitted,
/mark bergner/

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